

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

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In re:	:	
	:	
THE FINANCIAL OVERSIGHT AND	:	PROMESA
MANAGEMENT BOARD FOR PUERTO RICO,	:	Title III
	:	
as representative of	:	Case No. 17-BK-3283 (LTS)
	:	
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i> ,	:	(Jointly Administered)
	:	
Debtors. <sup>1</sup>	:	

	X	
	:	
In re:	:	
	:	
THE FINANCIAL OVERSIGHT AND	:	PROMESA
MANAGEMENT BOARD FOR PUERTO RICO,	:	Title III
	:	
as representative of	:	Case No. 17-BK-4780 (LTS)
	:	
PUERTO RICO ELECTRIC POWER AUTHORITY	:	
("PREPA"),	:	
	:	
	:	
Debtor. <sup>2</sup>	:	

**FIRST SUPPLEMENTAL DECLARATION OF LUC A. DESPINS REGARDING  
RETENTION OF PAUL HASTINGS LLP AS COUNSEL TO OFFICIAL COMMITTEE  
OF UNSECURED CREDITORS**

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<sup>1</sup> The Debtors in these title III cases, along with each Debtor's respective title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566(LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), and (iv) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474).

<sup>2</sup> The last four (4) digits of PREPA's federal tax identification number are 3747.

I, Luc A. Despins, hereby declare under penalty of perjury:

1. I am a partner in the law firm of Paul Hastings LLP (“Paul Hastings”) with offices worldwide, including 200 Park Avenue, New York, New York 10166, and am admitted to practice in the state of New York. The facts set forth in this supplemental declaration (the “Supplemental Declaration”) are based upon my personal knowledge, discussions with other Paul Hastings attorneys, and the firm’s client/matter records that were reviewed by me or other Paul Hastings attorneys acting under my supervision and direction.

2. On July 10, 2017, I submitted a declaration (the “Initial Declaration”) in support of the *Application for Order Pursuant to Bankruptcy Code Section 1103(a) and Local Bankruptcy Rule 2014-1(e) Authorizing the Employment and Retention of Paul Hastings LLP as Counsel to Official Committee of Unsecured Creditors, Effective as of June 26, 2017* [Docket No. 610] (the “Application”)<sup>3</sup> submitted by the Official Committee of Unsecured Creditors of the Commonwealth of Puerto Rico in the above-captioned cases. I hereby incorporate by reference, in its entirety, the Initial Declaration as if fully set forth herein. On August 25, 2017, the U.S. Trustee expanded the role of the Committee to be the official committee for the HTA, ERS, and PREPA Debtors. The “Committee” refers to the official creditors’ committee of all title III Debtors (other than COFINA).

3. By order of this Court entered August 10, 2017 [Docket No. 999] (the “Retention Order”), Paul Hastings’ retention as counsel for the Committee was approved effective as of June 26, 2017. The Retention Order provided that “[t]he retention of Paul Hastings, as counsel to the Committee, shall be deemed to apply to the representation of the Committee if ever enlarged to include unsecured creditors of other debtors, without the need to obtain a

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<sup>3</sup> Capitalized terms not defined herein shall have the meanings ascribed to them in the Application.

modification of this Order.” Accordingly, Paul Hastings’ retention now also extends to the representation of the Committee as official committee for the HTA, ERS, and PREPA Debtors.

**Review and Disclosure of Additional Interested Parties**

4. Prior to the filing of the Commonwealth’s List of Creditors on August 30, 2017, the Commonwealth had only filed a creditor matrix listing over 600,000 creditors without identifying any claim amounts. It would have been practically impossible for Paul Hastings to perform a timely conflicts check on all 600,000 parties. It was only after the Commonwealth had filed its List of Creditors (which includes information as to claim amounts) that Paul Hastings was able to focus its conflicts analysis on those creditors holding the largest claims (as detailed in paragraph 6(d) below).

5. Moreover, as noted, after the filing of the Initial Declaration, the role of the Committee was expanded to include the unsecured creditors of HTA, ERS, and PREPA. Similar to the Commonwealth’s title III case, prior to the filing of ERS’s List of Creditors on September 15, 2017, ERS had only filed a creditor matrix listing over 420,000 creditors without identifying any claim amounts. Again, it was only after ERS had filed its List of Creditors that Paul Hastings was able to focus its conflicts analysis on those creditors holding the largest claims (as detailed in paragraph 6(e) below).<sup>4</sup>

6. In light of the foregoing, Paul Hastings has become aware of additional Interested Parties (collectively, the “Additional Interested Parties”) in the title III cases of the Commonwealth, COFINA, ERS, HTA, and PREPA (collectively, the “Title III Cases”) with

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<sup>4</sup> Neither HTA nor PREPA have filed their list of creditors yet, which are due October 31, 2017. *See* Docket No. 1317 in Case No. 17-BK-3283 (LTS) and Docket No. 225 in Case No. 17-BK-4780 (LTS). HTA’s and PREPA’s creditor matrices list over 15,000 and 19,000 parties, respectively, without identifying any claim amounts. Paul Hastings will update this declaration after HTA and PREPA have filed their respective list of creditors and it has been able to focus its conflicts analysis on those creditors holding the largest claims.

which Paul Hastings was able to confirm that it has, or may have, a connection. The identities of the Additional Interested Parties are set forth on Exhibit A hereto and include the following:<sup>5</sup>

- (a) parties that have been added to the Master Service List (as of September 19, 2017) in the jointly administered Title III Cases (*i.e.*, the Commonwealth, COFINA, ERS, and HTA) since the filing of the Initial Declaration;
- (b) the parties on the Master Service List in PREPA's title III case as of September 17, 2017;
- (c) the Ad Hoc Group of PREPA Bondholders;
- (d) certain creditors listed on the Commonwealth's List of Creditors, dated August 30, 2017 [Docket No. 1215], including
  - (i) creditors listed on Schedules A (Long Term Debt), B (Insurers of Long Term Debt), C (Guarantee Obligations), F (Bank and Financial Institution Obligations), and I (U.S. Government Obligations); and
  - (ii) creditors on Schedule D (Trade Vendor Obligations) and Schedule H (Litigation Related Obligations) with a listed claim amount of \$1 million<sup>6</sup> or more (and excluding, for the avoidance of doubt, creditors listed with an undetermined claim amount);<sup>7</sup> and
- (e) creditors on ERS's List of Creditors, dated September 15, 2017, with a listed claim amount of \$200,000 or more (and excluding, for the avoidance of doubt, creditors listed with an undetermined claim amount).

7. In preparing this Supplemental Declaration, I caused to be submitted for review under our conflicts check system the names of the Additional Interested Parties. The results of our conflicts check were compiled and analyzed by Paul Hastings attorneys acting under my supervision. While certain individuals and entities may be Parties in Interest in more than one capacity in the Title III Cases, *e.g.*, as a creditor in one or multiple title III cases and a party that

<sup>5</sup> To avoid duplication, entities that were previously included on Exhibit A to the Initial Declaration have not been included again on Exhibit A to this Supplemental Declaration.

<sup>6</sup> Paul Hastings believes that limiting its conflict procedures and disclosures to creditors holding claims in excess of \$1 million in the Commonwealth case and \$200,000 in the ERS case is adequate, given that the Title III Cases involve claims in excess of \$54 billion.

<sup>7</sup> The list of Additional Parties in Interest does not include (a) employees on Schedule E (Employee Obligations), as Schedule E lists over 350,000 employees, all with claims in undetermined amounts, (b) tax refund claimants on Schedule G (Income Tax Refunds), as Schedule G lists over 115,000 tax refund claimants but without identifying any claimant by name, or (c) labor unions on Schedule J (Labor Union Obligations), as Schedule J lists over 180 labor unions.

has filed a notice of appearance, Paul Hastings' updates do not cover changes in capacity during the course of a bankruptcy case. Given the prior disclosure of Paul Hastings' relationship, if any, to such entities, such disclosure is not repeated here.

8. To the extent such searches indicated that Paul Hastings has performed any services for any such entity within the last five years, the identity of such entity and the nature of Paul Hastings' relationship with such entity are set forth in **Exhibit B** hereto. Exhibit B does not include any relationships that Paul Hastings has with parents or affiliates of entities that were previously disclosed in the Initial Declaration.

9. To the best of my knowledge, based on the review procedures described above, Paul Hastings does not have any "connections" to the Additional Interested Parties, except as described in the Initial Declaration or this Supplemental Declaration. Neither the term "connection," as used in Bankruptcy Rule 2014, nor the proper scope of a professional's search for "connection" has been defined, and I am therefore uncertain what this Court may consider a "connection" requiring disclosure. Out of an abundance of caution, therefore, I am disclosing many representations that are not, to my understanding, disqualifying or problematic under PROMESA, the Bankruptcy Code, or applicable standards of professional ethics.

10. Neither I, nor any partner, of counsel, or associate of Paul Hastings, as far as I have been able to ascertain, has any connection with any Additional Interested Party, except as set forth below or otherwise in the Initial Declaration or this Supplemental Declaration (including the Exhibits hereto):

- (a) Attached hereto as **Exhibit B** and incorporated herein by reference is a list of Additional Interested Parties (or their affiliates) whom Paul Hastings represents, or has represented in the past, in matters **unrelated** to the matters on which the Committee has retained Paul Hastings. Although Paul Hastings has represented, currently represents, and may continue to represent certain entities and individuals

listed on **Exhibit B** hereto, Paul Hastings will not represent any such entity or individual in the Title III Cases.

- (b) Each of the entities identified on **Exhibit B** hereto as “current clients” accounted for less than 0.5% of Paul Hastings’ revenues for the firm’s fiscal year ending January 31, 2017. For the avoidance of doubt, the services performed for such entities were unrelated to the matters on which the Committee has retained Paul Hastings.

#### **Summer Associate**

11. From May 2016 through July 2016, and again in July 2017, Samuel Kwak worked at Paul Hastings as a summer associate in the firm’s New York office. From January 2016 through April 2016, Mr. Kwak interned for The Honorable Laura Taylor Swain at the United States District Court for the Southern District of New York. Mr. Kwak has informed Paul Hastings that his internship ended before the Title III Cases were filed and he did not work on matters involving the Debtors while interning for Judge Swain. Neither did Mr. Kwak work on matters involving the Debtors while a summer associate at Paul Hastings.

12. Based on the foregoing and the Initial Declaration, and except as provided herein and in the Initial Declaration, to the best of my knowledge, information, and belief formed after reasonable inquiry, Paul Hastings does not represent or hold any interest adverse to the Committee with respect to the matters on which the Committee has employed Paul Hastings, and Paul Hastings is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code (made applicable by PROMESA section 301(a)) in that Paul Hastings:

- (a) is not a creditor, equity security holder, or insider of the Debtors;
- (b) is not and was not, within 2 years before the date of the filing of the petition, a director, officer, or employee of the Debtors; and
- (c) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

13. Despite the efforts described above to identify and disclose Paul Hastings' connections with parties in interest in the Title III Cases, Paul Hastings is unable to state with certainty that every client representation or other connection has been disclosed. In this regard, if Paul Hastings discovers additional information that requires disclosure, Paul Hastings will file a supplemental disclosure with the Court.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed this 22nd day of September, 2017

/s/ Luc A. Despins

Luc A. Despins

**EXHIBIT A**

**Additional Interested Parties**

**Ad Hoc Group of PREPA Bondholders**

AG Capital Recovery Partners VIII, L.P.  
AG Centre Street Partnership, L.P.  
AG Eleven Partners, L.P.  
AG MM, L.P.  
AG Princess, LP  
AG Super Fund International Partners, L.P.  
AG Super Fund, L.P.  
AS Marathon Credit  
BlueMountain Capital Management, LLC  
BlueMountain Credit Alternatives Master Fund L.P.  
BlueMountain Credit Opportunities Master Fund I L.P.  
BlueMountain Distressed Master Fund L.P.  
BlueMountain Foinaven Master Fund L.P.  
BlueMountain Guadalupe Peak Fund L.P.  
BlueMountain Kicking Horse Fund L.P.  
BlueMountain Logan Opportunities Master Fund L.P.  
BlueMountain Monteners Master Fund SCA SICAV-SIF  
BlueMountain Strategic Credit Master Fund L.P.  
BlueMountain Timberline Ltd.  
BSF Multi-Manager Alternative Strategies Fund  
California High Yield Municipal Bond Fund  
California Intermediate Term Tax Free Income Fund  
California Tax Free Income Fund  
Colorado Tax Free Income Fund  
Double Tax Free Income Fund  
FDP Series FT Total Return FDP Fund  
Federal Tax Free Income Fund  
Fist-Franklin Total Return Fund  
Florida Tax Free Income Fund  
Franklin Strategic Income Fund Canada  
Franklin Strategic Income Fund United States  
Franklin Strategic Income Fund  
Franklin US Total Return Fund  
Franklin Strategic Income VIP Fund  
Georgia Tax Free Income Fund  
Goldman Sachs Dynamic Municipal Income Fund, a Series of the Goldman Sachs Trust  
Goldman Sachs High Yield Municipal Fund, a Series of the Goldman Sachs Trust  
Goldman Sachs Short Duration Tax Free Fund, a Series of the Goldman Sachs Trust  
High Yield Tax Free Income Fund  
Knighthead (NY) Fund, L.P.  
Knighthead Annuity & Life Assurance Company



Knighthead Master Fund, L.P.  
LMA SPC for and on Behalf of the MAP 84 Segregated Portfolio  
Louisiana Tax Free Income Fund  
Marathon Blue Grass Credit Fund LP  
Marathon Centre Street Partnership, L.P.  
Marathon Court Square, LP  
Marathon Credit Dislocation Fund, LP  
Marathon Credit Opportunity Fund, Ltd.  
Marathon Currituck Fund, LP, Series C  
Marathon Currituck Fund, LP, Series D  
Marathon Les Grandes Jorasses Master Fund  
Marathon Liquid Credit Long Short Fund  
Marathon Special Opportunity Fund, Ltd  
Marathon Strategic Opportunities Program, LP  
Maryland Tax Free Income Fund  
MassMutual International Holding MSC  
MassMutual Unified Traditional Separate Account  
Missouri Tax Free Income Fund  
New Jersey Tax Free Income Fund  
New York Tax Free Income Fund  
North Carolina Tax Free Income Fund  
Oppenheimer Multi-State Municipal Trust)  
Oppenheimer Rochester AMT-Free Municipal Fund  
Oppenheimer Rochester AMT-Free New York Municipal Fund  
Oppenheimer Rochester Arizona Municipal Fund  
Oppenheimer Rochester California Municipal Fund  
Oppenheimer Rochester Fund Municipals  
Oppenheimer Rochester High Yield Municipal Fund (A Series of Oppenheimer Multi-State Municipal Trust)  
Oppenheimer Rochester Limited Term California Municipal Fund  
Oppenheimer Rochester Limited Term Municipal Fund (a Series of Oppenheimer Municipal Fund)  
Oppenheimer Rochester Limited Term New York Municipal Fund (a Series of Rochester Portfolio Series)  
Oppenheimer Rochester Maryland Municipal Fund  
Oppenheimer Rochester Massachusetts Municipal Fund  
Oppenheimer Rochester Michigan Municipal Fund  
Oppenheimer Rochester Minnesota Municipal Fund  
Oppenheimer Rochester New Jersey Municipal Fund (a Series of Oppenheimer Multi-State Municipal Trust)  
Oppenheimer Rochester North Carolina Municipal Fund  
Oppenheimer Rochester Ohio Municipal Fund  
Oppenheimer Rochester Pennsylvania Municipal Fund (a Series of Oppenheimer Multi-State Municipal Trust)  
Oppenheimer Rochester Virginia Municipal Fund  
Oregon Tax Free Income Fund

Pennsylvania Tax Free Income Fund  
Tennessee Municipal Bond Fund  
Virginia Tax Free Income Fund

**Federal Agencies**

AmeriCorps  
Department of Defense (DOD)  
Department of Energy (DOE)  
Department of Homeland Security (DHS)  
Department of Housing and Urban Development (HUD)  
Department of Human and Health Services  
Department of the Interior (DOI)  
Department of Transportation (DOT)  
Department of Veterans Affairs (VA)  
Economic and Statistics Administrations  
Environmental Protection Agency (EPA)  
Federal Communications Commission (FCC)  
Federal Emergency Management Agency (FEMA)  
Small Business Administration (SBA)  
US Department of Agriculture  
US Department of Commerce  
US Department of Education (ED)  
US Department of Health and Services  
US Department of Justice (DOJ)  
US Department of Labor (DOL)

**Litigation Parties**

A Fund of Permal Managed Account Platform ICAV  
ACP Master, Ltd.  
Altair Global Credit Opportunities Fund (A), LLC  
Andalusian Global Designated Activity Company  
Asociacion de Salud Primaria de Puerto Rico  
Atlantic Medical Center, Inc.  
Aurelius Capital Master, Ltd.  
Aurelius Convergence Master, Ltd.  
Aurelius Investment, LLC  
Aurelius Opportunities Fund, LLC  
Autonomy Master Fund Limited  
Camuy Health Center, Inc.  
Centro de Medicina Familiar Julio Palmieri Ferri, Inc.  
Centro de Salud de Lares, Inc.  
Centro de Servicios Primarios de Salud de Patillas, Inc.  
Ciales Primary Health Center, Inc.  
Concilio de Salud Integral de Loiza, Inc.  
Consejo de Salud de la Comunidad de la Playa de Ponce, Inc.  
Corbin Opportunity Fund, L.P.

Corporacion de Servicios Integrales de Salud Area de Barranquitas, Comerio, Corozal Naranjito y Orocovis, Inc.  
Corporacion de Servicios Medicos Primarios y Prevencion de Hatillo, Inc.  
COSSMA  
Davidson Kempner Capital Management LP  
FCO Special Opportunities (A1) LP  
FCO Special Opportunities (D1) LP  
FCO Special Opportunities (E1) LLC – Master Series 1  
Fundamental Credit Opportunities Master Fund LP  
Wanda Vázquez Garced  
Glendon Opportunities Fund, L.P.  
Goldman Sachs Asset Management, L.P.  
William Gonzalez  
Government Development Bank for Puerto Rico  
Hospital General Castaner, Inc.  
Jacana Holdings I LLC  
Jacana Holdings II LLC  
Jacana Holdings III LLC  
Jacana Holdings IV LLC  
Jacana Holdings V LLC  
Junta del Centro de Salud Comunal Dr. Jose S. Belaval, Inc.  
Hon. Rossana Lopez Leon  
MCP Holdings Master LP  
Migrant Health Center, Inc.  
Monarch Alternative Solutions Master Fund Ltd  
Monarch Capital Master Partners II LP  
Monarch Capital Master Partners III LP  
Monarch Capital Master Partners IV LP  
Monarch Debt Recovery Master Fund Ltd  
Monarch Special Opportunities Master Fund Ltd  
Morovis Community Health Center, Inc.  
MPR Investors LLC  
Municipality of San Juan  
Nokota Capital Master Fund, L.P.  
Northshore Management, Corp.  
Old Bellows Partners LP  
P Monarch Recovery Ltd  
P Stone Lion IE  
Pandora Select Partners, L.P.  
Peaje Investments LLC  
Permal Stone Lion Fund Ltd.  
Pinehurst Partners, L.P.  
Popular Inc.  
Popular Securities LLC  
Prisma SPC Holdings Ltd. -- Segregated Portfolio Ag  
Rincon Health Center, Inc.

Rio Grande Community Health Center, Inc.  
RRW I LLC  
Johnny Rullan  
Santander Asset Management LLC  
Santander Securities, LLC  
Senator Global Opportunity Master Fund LP  
Servidores Publicos Unidos Council 95 of The American Federation of State, County and  
Municipal Employees  
SL Liquidation Fund L.P.  
SL Puerto Rico Fund II L.P.  
SL Puerto Rico Fund L.P.  
Union De Trabajadores De La Industria Electrica y Riego, Inc. (UTIER)  
Vitol, Inc.  
Vitol, S.A.

**Mediation Team**

Honorable Thomas Ambro  
Honorable Nancy Atlas  
Honorable Barbara Houser  
Honorable Christopher Klein  
Honorable Victor Marrero

**Official Committee of Retirees**

Milagros Acevedo  
Miguel Fabre  
Marcos A. Lopez  
Jose Marin  
Carmen Nunez  
Juan Ortiz  
Rosario Pacheco  
Blanca Paniagua  
Lydia Pellot

**Parties Filing Lift Stay Motions**

Emmanuel Aponte-Colon  
Josue Aquino-Colon  
Josue Aquino-Colon  
Orlando Arroyo-Morales  
Sammy Baez-Figueroa  
Bahia Park S.E.  
Bernice Beauchamp-Velazquez  
B.P. S.E.  
Centro de Periodismo Investigativo, Inc.  
Conjugal Partnership Crespo-Colon  
Glenda Colon-Figueroa  
Janice Vanessa Colon-Velez

Antonio Cosme-Calderon  
Antonio Cosme-Calderon  
Carmen Iris Rivera Cosme  
Maria Judith Diaz  
Edificio Bula Inc.  
Keila Robles Figueroa  
Gerson Gonzalez-Ricano  
Amado Ravelo Guerrero  
Carlos Guzman-Nieves  
Hospital San Juan Capestrano, Inc.  
Henessy Ravelo Jaquez

Managerial HTA Employees:

Rafael A. López Abril  
Blanca I. Santiago Adorno  
Juan A. Sánchez Álamo  
Jorge A. Ruiz Alvarez  
Jorge A. Ruiz Álvarez  
Ángel Morales et al  
María del C. Rolón Castillo Magdalene Baranda  
Ramón Ramos Camacho  
Brenda Torres Carrero  
Lourdes I. Pérez Carrión  
Héctor Alvarado Cartagena  
Héctor Alvarado Cartagena  
Nancy Borges Martínez Héctor Alvarado Cartagena  
Celia Tamariz Vargas et al.  
William Cintrón Cintrón  
Carmen I. González Class  
Haydée Rivera Collazo  
Edgardo B. Marrero Colón  
Félix Hernández Correa  
Isaac Colón Correa  
Juan A. Valdés Cortés  
Lilliam Miranda Cristóbal  
José Colón Cruz  
José A. Colón Cruz  
Miguel E. Torres Cruz  
Edgar A. Quiñones De Luis  
Hiram A. Stella Díaz  
Milisa Adorno Esquilín  
Aleria M. Villegas Estrada  
Andrés Nazario Fabré  
Evelyn Marrero Figueroa  
Haniel Travieso Figueroa  
Micky Santiago Gelabert  
Carlos Céspedes Gómez

Irma Pérez Guillermet  
Merari Santiago Guzmán  
Ángel L. Caraballo Irizarry  
Nemesio Irizarry  
Ramón Colón Irizarry  
Janet Vázquez Velázquez et al.  
José Malavé Durant, et al.  
José A. Negrón Padilla, et al.  
Noelis Villegas Levis  
María del M. Santiago López  
María J. Haddock López  
William Vega López  
Miguel A. Siberón Maldonado  
Denis M. Rivera Marrero  
Aarón L. Hernández Martínez  
Josué Cruz Martínez  
Rafael Morales Martínez  
José R. Arzón Méndez  
Giovanna Ferreira Merced  
Alba Iris Rivera Miranda  
Edwin Flores Miranda  
Héctor Velázquez Muñoz  
Myrna L. Santiago Rodríguez et al.  
José M. Arocho Nieves  
Eduardo Da Silva Oliveros  
Pamela Ortiz Olmo  
Sonia I. Morales Olmo  
Gisela Collazo Oropeza  
Wanda I. Ortiz Ortiz  
Osvaldo Acevedo Acevedo, et al.  
Javier E. Domínguez Pérez  
Lisbeth Miranda Pérez  
Nurys A. Molina Pérez  
Victor H. Morales Peterson  
Daisy Ramos Pitre  
Edwin Ramos Quiles  
Luis A. Cordero Quiñonez  
Orlando Díaz Quirindongo  
Luz I. Pérez Ramirez  
Ricardo Romero Ramírez  
Ramón Colón Irizarry et al.  
Bernice Núñez Rivera  
Carlos I. Vázquez Rivera  
Gloria S. Fernández Rivera  
Gonzalo Aponte Rivera  
Gonzalo Aponte Rivera

Heriberto Cosme Rivera  
Higinio Calderón Rivera  
Ivonne M. Seda Rivera  
Juan Hernández Rivera  
Carmen E. Serrano Robles  
Regis Deglans Rodríguez  
Javier Arroyo Rosario  
José Márquez Ruiz  
Coraly M. Ortiz Sánchez  
Samuel Sostre Serrano  
Iván Maldonado Soto  
Gustavo Román Tejera  
Carmelo Hernández Morales  
Ricardo C. Valentín Torres  
Carlos Santana Vázquez  
Carlos M. Santana Vázquez  
Carlos M. Santana Vázquez  
Janet Vázquez Velázquez  
Janet Vázquez Velázquez  
Janet Vázquez Velázquez  
Cecilia Barbosa Vélez  
Richard Negrón Vélez  
Sonia I. Vélez Vélez  
Mildred Andino Vera  
William Rosado Santiago, et al.  
William Rosado Santiago et al.  
Maria Judith Marchand-Sanchez  
Alvin Marrero-Mendez  
Angel L. Martinez-Alvarez  
Luis Montes-Valentin  
Arnaldo Ortiz-Ortiz  
Lourdes Perdigon  
Javier Perez-Rivera  
Perfecto Crespo Bermudez  
Luz Pizarro-Correa

**Parties Filing Notice of Appearance**

65 Infanteria Shopping Center, LLC

Vicente Perez-Acevedo

Ad Hoc Committee for the Protection of Accrued Retirement Benefits of Puerto Rico's Public Employees and Retirees

Ad Hoc Group of General Obligation Bondholders:

Franklin Mutual Advisers LLC

Senator Investment Group LP

Stone Lion L.P.

Ad Hoc Group of PREPA Bondholders

Angelo, Gordon & Co., L.P.

Knighthead Capital Management, LLC

Marathon Asset Management, LP  
Ad Hoc Municipalities Committee:  
Adjuntas  
Añasco  
Barceloneta  
Cabo Rojo  
Guanica  
Guayama  
Guayanilla  
Isabela  
Mayagüez  
Quebradillas  
San Germán  
Aguirre Offshore Gasport, LLC  
Alcohol and Tobacco Tax and Trade Bureau  
American Federation of State, County and Municipal Employees  
American Federation of Teachers as Agent of Asociacion de Maestros de Puerto Rico Local Sindical  
Javier Andino-Gaudín, Plaintiff in the Civil Case No. K AC2002-5558  
Antilles Power Depot, Inc.  
Angely M. Aponte-Pagán, Plaintiff in the Civil Case No. CC-2016-1153  
Hon. Carlos Contreras Aponte  
Appaloosa Management LP  
Milagros Méndez Arvelo  
Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc.  
Asociacion Puertorriquena de la Judicatura, Inc.  
Asociacion de Empleados del Estado Libre Asociado de Puerto Rico  
Autopistas de PR, LLC  
Autopistas Metropolitanas de Puerto Rico, LLC  
Backyard Bondholders  
Pedro L. Casasnovas Balado  
Raúl E. Casasnovas Balado  
Germán Torres Berrios  
Juan Alberto Torres Berrios  
Orlando Torres Berrios  
Sonia Ivette Carrasquillo Calderón  
Canyon Capital Advisors, LLC  
Marcia Gil-Caraballo  
Cardinal Health PR 120, Inc.  
Caribbean Airport Facilities, Inc.  
Caribbean Hospital Corporation  
Hilda O. Cartagena  
Jose W. Cartagena  
Lolita Gandarilla de Casasnovas  
Centro del Sur Mall LLC  
Samuel Rodriguez Claudio  
Aida Rossy Clemente



CMA Architects & Engineers LLC

Juan M Suarez-Cobo

COFINA Senior Bondholders' Coalition:

Aristeia Horizons, L.P.

Camino Cipres LLC; Camino Roble LLC

Canary SC Master Fund, L.P.

Canyon Capital Advisors LLC (on behalf of its participating clients)

Crescent 1, L.P.

CRS Master Fund, L.P.

Cyrus Opportunities Master Fund II, Ltd.

Cyrus Select Opportunities Master Fund, Ltd.

Cyrus Special Strategies Master Fund, L.P.

Decagon Holdings 1, L.L.C.

Decagon Holdings 2, L.L.C.

Decagon Holdings 3, L.L.C.

Decagon Holdings 4, L.L.C.

Decagon Holdings 5, L.L.C.

Decagon Holdings 6, L.L.C.

Decagon Holdings 7, L.L.C.

Decagon Holdings 8, L.L.C.

Decagon Holdings 9, L.L.C.

Decagon Holdings 10, L.L.C.

Fideicomiso Plaza

Merced Partners IV, L.P.

Merced Partners V, L.P.

Merced Partners Limited Partnership

José F. Rodríguez Perelló

River Canyon Fund Management LLC (on behalf of its participating clients)

SB Special Situation Master Fund SPC, Segregated Portfolio D

Scoggin International Fund Ltd.

Scoggin Worldwide Fund Ltd.

Taconic Master Fund 1.5 L.P.

Taconic Opportunity Master Fund L.P.

Tilden Park Investment Master Fund LP

Värde Credit Partners Master, L.P.

Värde Investment Partners, L.P.

Värde Investment Partners (Offshore) Master, L.P.

The Värde Skyway Master Fund, L.P.

Carmen Rodriguez-Colon

Constructora Santiago II, Corp.

Cooperativa A/C

Cooperativa A/C De Cabo Rojo

Cooperativa A/C De Caguas Coopaca

Cooperativa A/C De La Asociacion De Maestros (EDUCOOP)

Cooperativa A/C De La Federacion De Maestros De PR

Cooperativa A/C Gerenciales Autoridad De Energia Electrica,

Cooperativa A/C Aguas Buenas  
Cooperativa A/C Saulo D. Rodriguez  
Cooperativa A/C Jesus Obrero  
Cooperativa A/C Las Piedras  
Cooperativa A/C Lomas Verdes  
Cooperativa A/C San Jose  
Cooperativa A/C Los Hermanos  
Cooperativa A/C Yauco  
Cooperativa de Ahorro y Crédito Abraham Rosa  
Cooperativa de Ahorro y Crédito de Aguada  
Cooperativa De Ahorro Y Credito De Juana Diaz  
Cooperativa de Ahorro Y Crédito de Isabela  
Cooperativa de Ahorro y Crédito de Lares y Región Central  
Cooperativa de Ahorro y Crédito de Manuel Zeno Gandía  
Cooperativa de Ahorro y Crédito de Rincón  
Cooperativa de Ahorro y Crédito del Valenciano  
Cooperativa de Ahorro y Crédito de Vega Alta  
Corporacion de Servicios Integrales de Salud del Area de Barranquitas, Comerio, Corozal,  
Naranjito y Orocovis  
Corporacion Marcaribe Investment  
Cuerpo Organizado De La Policia, Inc.  
Joel Isander Cuadrado Delgado  
Depository Trust Company  
Doral Financial Corporation  
Ricardo Levy Echeandia  
Julie I. Escudero  
Federación Central de Trabajadores, U.F.C.W., Local 481  
Mercedes Irizarry Ferrer  
Ferrovia Agroman, LLC  
Ferrovia Agroman, S.A.  
First Transit of Puerto Rico, Inc.  
Fondo de Inversión y Desarrollo Cooperativo, Inc.  
Francisco Levy Hijo, Inc.  
Eduardo Bhatia Gautier  
Freddie Perez Gonzalez  
Hermanos Torres Torres, Inc.  
Julio E. Leandry-Hernández  
Inmobiliaria Levy, Inc.  
Instituto De Competitividad Y Sostenibilidad Economica De Puerto Rico  
Integrand Assurance Company  
Interamerican Turnkey Development Co. Inc.  
Interamericas Turnkey, Inc.  
Internal Revenue Service  
International Union, United Automobile, Aerospace and Agricultural Implement Workers of  
America  
Iron Mountain Information Management, LLC

IRS Insolvency Section  
Anne Catesby Jones  
Julio E. Leandry-Hernández  
Legal Partners, PSC  
Lehman Brothers Holdings Inc.  
The Honorable Rosanna López León  
Laura Levy  
Levy Echeandia Trust  
Liberty Cablevision of Puerto Rico LLC  
Jorge Valdes Llauger  
Vilma Teresa Torres López  
Lumar Development Corp.  
Management Consultants & Computer Services Inc.  
Ramon A. Bonilla Martinez  
Mason Capital Management, LLC  
Mason Capital Master Fund LP  
MCS Health Management Options, Inc.  
MCS Advantage, Inc.  
Medical Card System, Inc.  
Juan Alberto Santiago Meléndez  
Javier Mandry Mercado  
Viviana Ortiz Mercado  
Mitsubishi Motor Sales of Caribbean Inc.  
Nydia M. Morales  
Municipality of San Sebastian  
Mutual Fund Group  
Olga I. Trinidad Nieves  
Juan E. Noguera  
Oaktree-Forrest Multi-Strategy, LLC (Series B)  
Oaktree Opportunities Fund IX, L.P.  
Oaktree Opportunities Fund IX (Parallel 2), L.P.  
Oaktree Value Opportunities Fund, L.P.  
Official Committee of Retired Employees of Puerto Rico  
Oracle America, Inc.  
Oracle Caribbean, Inc.  
Ileana Ortiz-Santiago  
OZ Management LP  
OZ Management II LP  
Carmen Gloria Acevedo Pagan  
Hector Acevedo Pagan  
PFZ Properties, Inc.  
PV Properties, Inc.  
Puerto Rico Department of Justice  
César Caminero Ramos  
Reperto Metropolitano Shopping Center LLC  
RESUN (Barceloneta) LLC

Jose Angel Rey  
Rexach Hermanos, Inc.  
River Canyon Fund Management, LLC  
Angel Ruiz Rivera  
Karen Odalys Fuentes Rivera  
Lourdes Arce Rivera  
Virgilio Fernando Acevedo Rivera  
Luis Modesto Rodríguez Rivera  
Roche Diagnostics Corporation  
Jorge Sala  
William Santiago Sastre  
Leslie Jay Bonilla Sauder  
Securities & Exchange Commission  
Luis A. Rivera Siaca  
Sistema de Retiro de la Universidad de Puerto Rico  
Solus Alternative Asset Management LP  
Luisa Murray Soto  
South Parcel of Puerto Rico, S.E.  
Stericycle of Puerto Rico, Inc.  
Sucesión Pastor Mandry Nones  
Syncora Capital Assurance Inc.  
Syncora Guarantee Inc.  
TEC General Contractors, Corp.  
Maritza Nieves Torres  
Trinity Services I, LLC  
UBS Family of Funds and Puerto Rico Family of Funds:  
    Puerto Rico AAA Portfolio Bond Fund II, Inc.  
    Puerto Rico AAA Portfolio Bond Fund, Inc.  
    Puerto Rico AAA Portfolio Target Maturity Fund, Inc.  
    Puerto Rico Fixed Income Fund, Inc.  
    Puerto Rico Fixed Income Fund II, Inc.  
    Puerto Rico Fixed Income Fund III, Inc.  
    Puerto Rico Fixed Income Fund IV, Inc.  
    Puerto Rico Fixed Income Fund V, Inc.  
    Puerto Rico Fixed Income Fund VI, Inc.  
    Puerto Rico GNMA & U.S. Government Target Maturity Fund, Inc.  
    Puerto Rico Investors Bond Fund I  
    Puerto Rico Investors Tax-Free Fund, Inc.  
    Puerto Rico Investors Tax-Free Fund, Inc. II  
    Puerto Rico Investors Tax-Free Fund III, Inc.  
    Puerto Rico Investors Tax-Free Fund IV, Inc.  
    Puerto Rico Investors Tax-Free Fund V, Inc.  
    Puerto Rico Investors Tax-Free Fund VI, Inc.  
    Puerto Rico Mortgage-Backed & U.S. Government Securities Fund, Inc.  
    Tax-Free Puerto Rico Fund, Inc.  
    Tax-Free Puerto Rico Fund II, Inc.

Tax-Free Puerto Rico Target Maturity Fund, Inc.  
UBS IRA Select Growth & Income Puerto Rico Fund  
United Auto Workers International Union  
Universidad Interamericana, Inc.  
Marlene Jaquez Urea  
U.S. Bank, National Association, as trustee for various bond issues  
Pedro A. Vargas-Fontáñez  
Ivan Fuentes Vazquez  
Josue Ismael Saavedra Vera  
Voz Activa, Inc.  
Whitebox Asymmetric Partners, L.P.  
Whitebox Institutional Partners, L.P.  
Whitebox Multi-Strategy Partners, L.P.  
Whitebox Term Credit Fund I L.P.  
Bettina Whyte  
WorldNet Telecommunications Inc.

**Professionals**

Adsuar Muniz Goyco Seda & Perez-Ochoa, P.S.C.  
Bennazar, García & Milián, C.S.P.  
Bracewell LLP  
Butler Snow LLP  
Cadwalader, Wickersham & Taft LLP  
Casellas Alcover & Burgos P.S.C.  
Debevoise & Plimpton LLP  
Dechert LLP  
Development & Construction Law Group, LLC  
DLA Piper LLP  
Ferraiuoli LLC  
Fortuño Law  
Francisco González Law Office  
Garffer & Jusino Attorneys at Law  
Goldman Antonetti & Cordova, LLC  
Hogan Lovells US LLP  
Holland & Knight LLP  
Indiano & Williams, P.S.C.  
Jenner & Block LLP  
Jiménez, Graffam & Lausell  
Kasowitz Benson Torres LLP  
Kramer Levin Naftalis & Frankel LLP  
Law Offices of Andrés W. López, Esq.  
López Sánchez & Pirillo LLC  
McDermott Will and Emery  
Milbank, Tweed, Hadley & McCloy LLP  
Monserrate Simonet & Gierbolini, LLC  
Morell, Bauzá, Cartagena & Dapena

Nixon Peabody  
O'Melveny & Myers LLP  
O'Neill & Borges LLC  
Paul, Weiss, Rifkind, Wharton & Garrison LLP  
Phoenix Management Services, LLC  
Proskauer Rose LLP  
Quinn Emanuel Urquhart & Sullivan, LLP  
Reed Smith LLP  
Reichard & Escalera  
Rexach & Picó, CSP  
Rivera Tulla & Ferrer, LLC  
Robbins, Russell, Englert, Orseck, Untereiner & Sauber LLP  
Saldaña, Carvajal & Vélez-Rivé, PSC  
Diana Perez Seda  
Seda & Perez Ochoa PSC  
Toro, Colon, Mullet, Rivera & Sifre, P.S.C.  
Weil, Gotshal & Manges LLP  
White & Case LLP  
A.J. Bennazar Zequeria

**Puerto Rico Officials**

Raul Maldonado Gautier

**Top 20 Unsecured Creditors, Commonwealth of Puerto Rico**

Cede & Co., as nominee of the Depositary Trust Company  
KPMG, LLC  
Puerto Rico Telephone Company (dba Claro)

**Top 20 Unsecured Creditors, Employee Retirement System**

Air Chiller Mechanical Const.Inc.  
Alpha Guards Mgt Inc.  
Arroyo Flores Consulting Group Inc.  
Autoridad Financiamiento Vivienda  
Banco Popular De PR  
Beltran Beltran and Assoc PSC  
Chicago Equity Partners  
Database Marketing Services  
Hernandez Gutierrez Law  
Mainline Information Systems  
Mesirow Financial Investment Mgt Inc.  
Netwave Equipment Corp.  
OI Maintenance  
Popular Asset Management  
Puerto Rico Attorneys and Counselors at Law PSC  
State Street Global Advisors  
Taplin, Canida and Habacht

**Top 20 Unsecured Creditors, Highways and Transportation Authority**

Aci-Herzog a Joint Venture  
Administracion Sistema De Retiro Del Gobierno  
Aut Edificios Públicos  
Autoridad De Energia Electrica  
Bermudez, Longo, Diaz- Masso, S.E.  
Betterrecycling Corp.  
CD Builders, Inc.  
Constructora I. Meléndez  
Del Valle Group, S.P.  
Ferrovial Agroman  
First Transit, Inc.  
Gila LLC  
Global Insurance Agency Inc.  
L.P.C.& D., Inc.  
Peerless Oil & Chemicals, Inc.  
Secretario Tribunal De San Juan  
Super Asphalt Pavement Corp.  
Tamrio Inc.  
The Eniac Corporation

**Top 20 Unsecured Creditors, PREPA**

Abengoa Puerto Rico, S.E.  
AES Puerto Rico  
Aguas Puros  
Hector Carmona Resto  
EcoEléctrica, LP  
Freepoint Commodities LLC  
JP Morgan Libor Fixed/Floating  
KDC Solar PRSI LLC  
Grandville T. Lawes  
Ismael Marrero  
PBJL Energy Corporation  
Puma Energy Caribe, LLC  
Ana Teresa Rivera  
Myma Rodriguez Ramirez  
Pedro J. Santiago Méndez.  
Sistema Retiro Empleados AEE Aportación Patronal  
Tradewinds Energy Barcelona LLC

**Other**

Administración De Seguros De Salud De Puerto Rico  
A&S Legal Studio, PSC  
Jose E. Bird  
Buchalter, A Professional Corporation

Centro Educativo Para Ciegos E Impedidos, Inc.  
Dr. Gerald Colvin  
Compliance and Research, Inc.  
Thomas Cook  
Judith Gail Dein  
Albert Ferrandi  
Jerome E. Firsty  
Luis Geigel  
Evelyn E. Gonzalez Garcia  
Hagens Berman Sobol Shapiro LLP  
Karon LLC  
Roxana Lopez-Leon  
Heraclio A. Amadeo Lopategui  
Angel M. Pineiro Lopez  
Teodoro Machado  
Lila Marantz  
Felipe A. Morales Nieves  
Eduardo A. Nin  
Onda Virtual LLC  
Office of the United States Attorney for the District of Puerto Rico  
Office of the United States Trustee for the District of Puerto Rico:  
Guy G. Gebhardt  
Monsita Lecaroz-Arribas  
Honorable Jorge L. Marquez Perez  
Prime Clerk LLC  
Michael Rakouskas  
Siemens Transportation Partnership Puerto Rico, S.E.  
Carlos Sumpter  
The Honorable Laura Taylor Swain  
U.S. District Court for the District of Puerto Rico  
Anibal Acevedo Vila  
Villegas y Asociados-Ingenieros, C.S.P.  
Sonnedix Solar L.P.  
Gestamp Wind North America  
Gestamp Asetym Solar North America, Inc.

**Additional Interested Parties from the Commonwealth's List of Creditors**

Adm De Asuntos Energeticos  
Adm De Servicios Medicos De PR  
Administracion Servicios Y Desarrollo Ag  
Administracion Sistemas De Retiro  
Aut Para Financiamiento Infraestructura  
Autoridad De Acueducto Y Alcantarillado  
Autoridad De Edificios Publicos  
Autoridad De Energia Electrica  
Banco Gub De Fomento



Baxter Sales & Distrib. PR Corp.  
Berkshire Hathaway Assurance Corporation  
Braxton School Of Puerto Rico Inc.  
Cardinal Health PR 120 Inc.  
Caribe Techno  
Centro De Patologia Del Habla Y Audicion  
Cesar Castillo Inc.  
Ciudad Educativa Dr Roque Diaz/Cosey  
Clinica De Terapias Pediatrica  
Computer Learning Center dba Eurobank  
Corp Servicios Ama De Llaves Inc.  
Damexco Inc.  
Departamento De Justicia  
Departamento Del Trabajo Y Recursos Humanos  
Division Caribe Grolier Inc.  
Ediciones SM  
Edwin Cardona & Asoc  
Ernst & Young LLP  
Finca Matilde, Inc.  
Firstbank  
Hospital UPR Sistema De Salud De Upr  
Institucion Educativa Nets Inc.  
InterVoice Communications PR, Inc.<sup>8</sup>  
Invoice\_Cosey  
Management Consultant & Computer Serv Inc.  
Manpower  
Maruz Real Estate  
Netxar Technologies  
Northwest Security Management Inc.  
Puerto Rico Hospital  
Salud Integral En La Montana Inc.  
Scotiabank  
Sistema Universidad Ana G Mendez  
United States Geological Survey  
Universidad De PR  
Universidad Interamericana  
UPR Recinto De Ciencias Medicas  
US Army Corps of Engineers  
US Bank Global Corporate Trust Services

**Additional Interested Parties from ERS's List of Creditors**

Aida Garcia Rivas  
Arroyo Flores Consulting Group Inc  
Brenda Vargas Mendez  
Carmen Alvarado Morales

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<sup>8</sup> The Commonwealth's List of Creditors lists "Inter\_Voice" without further clarifying the specific legal entity.

Carmen Cortijo Goyena  
Carmen Figueroa Rivera  
Caselin Ramos Rodriguez  
Cooperativa Centro Gubernamental  
Cooperativa De Ahorro y Credito  
Cooperativa de Ahorro y Credito  
Cooperativa De Ahorro y Credito Yabucoena  
Courage Credit Opportunities Offshore Fund III LP  
Cynthia Martinez Rivera  
Danixia Ramos Quintana  
Dennise Paris Andino  
Elena Garcia Montes  
Elymar Aviles Soler  
Gerardo Rivera Martinez  
Guayacan Fund of Funds LP-II  
Guayacan Private Fund of Funds LP-I  
Guayacan Private Fund of Funds LP-II  
Hector Perez Rivera  
Hiram Jimenez Barreto  
Ivette Torres Rivera  
Javier Selles Morales  
Joanel Lugo Cima De Villa  
Jose Lopez Ortiz  
Jose Pizarro Boria  
Juan Nieves Hernandez  
Luis Leon Morales  
Magaly Cruz Caballero  
Magaly Ruiz Rivera  
Maria Rodriguez Morales  
Maritza Jimenez Mercado  
Marta Vazquez Rodriguez  
Medley Credit Opportunity Cayman Fund LP  
Melvin Lopez Rosa  
Nancy Morales Fontan  
Neida Ramirez Ventura  
Norma Pedraza Cruz  
Pedro Balestier Martinez  
Puerto Rico Department of Treasury  
Teresa Meaux Pereda  
Vilma Morales De Diego

**EXHIBIT B**

Additional Interested Parties or Their Affiliates Which Paul Hastings Represents or Has Represented in the Past in Matters *Unrelated* to the Title III Cases

<b>Additional Interested Parties</b>	<b>Relationship to Debtors</b>	<b>Clients &amp; Their Affiliates</b>
AG Capital Recovery Partners VIII, L.P.	Ad Hoc Group of PREPA Bondholders	Not a client. Entities related to parent are current clients.
AG Centre Street Partnership, L.P.	Ad Hoc Group of PREPA Bondholders	Not a client. Entities related to parent are current clients.
AG Eleven Partners, L.P.	Ad Hoc Group of PREPA Bondholders	Not a client. Entities related to parent are current clients.
AG MM, L.P.	Ad Hoc Group of PREPA Bondholders	Not a client. Entities related to parent are current clients.
AG Princess, LP	Ad Hoc Group of PREPA Bondholders	Not a client. Entities related to parent are current clients.
AG Super Fund International Partners, L.P.	Ad Hoc Group of PREPA Bondholders	Not a client. Entities related to parent are current clients.
AG Super Fund, L.P.	Ad Hoc Group of PREPA Bondholders	Not a client. Entities related to parent are current clients.
Department of Defense (DOD) Department of Energy (DOE) Department of Homeland Security (DHS) Department of Housing and Urban Development (HUD) Department of Human and Health Services Department of the Interior (DOI) Department of Transportation (DOT) Department of Veterans Affairs (VA) Economic and Statistics Administrations Environmental Protection Agency (EPA) Federal Communications Commission (FCC) Federal Emergency Management Agency (FEMA) Small business Administration (SBA) US Department of Agriculture US Department of Commerce US Department of Education	Federal Agency	Not a client. US Department of Agriculture Forest Service is a former client. US Department of Education is a former client. Related entities are current clients.

(ED) US Department of Health and Services US Department of Justice (DOJ) US Department of Labor (DOL)		
Altair Global Credit Opportunities Fund (A), LLC	Litigation Parties	Not a client. Entities related to parent are current clients.
Nokota Capital Master Fund, L.P.	Litigation Parties	Not a client. Related entity is a former client.
P Stone Lion IE, A Fund of Permal Managed Account Platform ICAV	Litigation Parties	Not a client. Entities related to parent are current clients.
Permal Stone Lion Fund Ltd.	Litigation Parties	Not a client. Entities related to parent are current clients.
Vitol, Inc.	Litigation Parties	Former client.
Vitol, S.A.	Litigation Parties	Not a client. A related entity is a former client.
Alcohol and Tobacco Tax and Trade Bureau	Parties Filing Notice of Appearance	Not a client. Entities related to parent are current clients.
Angelo, Gordon & Co., L.P.	Parties Filing Notice of Appearance	Former client. Entity related to parent is a current client.
Appaloosa Management LP	Parties Filing Notice of Appearance	Former client.
Cardinal Health PR 120, Inc.	Parties Filing Notice of Appearance	Not a client. Entity related to parent is a former client.
Internal Revenue Service	Parties Filing Notice of Appearance	Not a client. Entities related to parent are current clients.
Iron Mountain Information Management, LLC	Parties Filing Notice of Appearance	Not a client, Entities related to parent are former clients.
IRS Insolvency Section	Parties Filing Notice of Appearance	Not a client. Entities related to parent are current clients.
Lehman Brothers Holdings Inc.	Parties Filing Notice of Appearance	Current client.
Liberty Cablevision of Puerto Rico LLC	Parties Filing Notice of Appearance	Not a client. Parent and related entities are former clients.
Marathon Asset Management, L.P.	Parties Filing Notice of Appearance	Not a client. Entities related to parent are former clients.
Mason Capital Management, LLC	Parties Filing Notice of Appearance	Former client.
Mason Capital Master Fund LP	Parties Filing Notice of Appearance	Not a client. Parent is a former client.
Medical Card System, Inc.	Parties Filing Notice of Appearance	Not a client. Entities related to parent are former clients.
Oaktree-Forrest Multi-Strategy, LLC (Series B)	Parties Filing Notice of Appearance	Not a client. Parent and related entities are current clients.

Oaktree Opportunities Fund IX (Parallel 2), L.P.	Parties Filing Notice of Appearance	Not a client. Parent and related entities are current clients.
Oaktree Value Opportunities Fund, L.P.	Parties Filing Notice of Appearance	Not a client. Parent and related entities are current clients.
Oracle America, Inc.	Parties Filing Notice of Appearance	Current client. Parent is a current client.
Oracle Caribbean, Inc.	Parties Filing Notice of Appearance	Not a client. Parent is a current client.
OZ Management LP	Parties Filing Notice of Appearance	Current client. Parent is a current client.
OZ Management II LP	Parties Filing Notice of Appearance	Not a client. Parent is a current client.
Roche Diagnostics Corporation	Parties Filing Notice of Appearance	Former client. Entities related to parent are current clients.
Securities & Exchange Commission	Parties Filing Notice of Appearance	Not a client. Entities related to parent are current clients.
Stericycle of Puerto Rico Inc.	Parties Filing Notice of Appearance	Not a client. Related entity is a former client.
Trinity Services I, LLC	Parties Filing Notice of Appearance	Not a client. Parent is a current client.
United Auto Workers International Union	Parties Filing Notice of Appearance	Not a client. Entities related to parent are former clients.
U.S. Bank, National Association, as trustee for various bond issues	Parties Filing Notice of Appearance	Current client. Related entities to parent are current clients.
Hogan Lovells US LLP	Professionals	Current client.
Nixon Peabody	Professionals	Current client.
O'Melveny & Myers LLP	Professionals	Former client.
Reed Smith LLP	Professionals	Current client.
KPMG, LLC	Top 20 Unsecured Creditors, Commonwealth of Puerto Rico	Not a client. Entities related to parent are current clients.
Chicago Equity Partners	Top 20 Unsecured Creditors, Highways and Transportation Authority	Not a client. Entities related to parent are current clients.
State Street Global Advisors	Top 20 Unsecured Creditors, Highways and Transportation Authority	Current client. Entities related to parent are current clients.
Taplin, Canida and Habacht	Top 20 Unsecured Creditors, Highways and Transportation Authority	Not a client. Entities related to parent are current clients.
Abengoa Puerto Rico, S.E.	Top 20 Unsecured Creditors, PREPA	Not a client. Entities related to parent are former clients.
AES Puerto Rico	Top 20 Unsecured Creditors, PREPA	Not a client. Parent and related entities are former clients.

Freepoint Commodities LLC	Top 20 Unsecured Creditors, PREPA	Not a client. Entities related to parent are current clients.
JP Morgan Libor Fixed/Floating	Top 20 Unsecured Creditors, PREPA	Not a client. Parent is a former client. Related entities are current clients.
Puma Energy Caribe, LLC	Top 20 Unsecured Creditors, PREPA	Not a client. Entities related to parent are current clients.
Tradewinds Energy Barcelona LLC	Top 20 Unsecured Creditors, PREPA	Not a client. Parent is a former client, and related entities are current clients.
Office of the United States Attorney for the District of Puerto Rico	Other	Not a client. Entities related to parent are current clients.
Thomas Cook	Other	Not a client. Entities related to parent are former clients.
Sonnex Solar L.P.	Other	Former client.
Gestamp Wind North America	Other	Former client.
Gestamp Asetym Solar North America, Inc.	Other	Former client.
Berkshire Hathaway Assurance Corporation	Additional Interested Parties from the Commonwealth's List of Creditors	Not a client. Entities related to parent are current clients.
Ernst & Young LLP	Additional Interested Parties from the Commonwealth's List of Creditors	Current client. Related entities also current clients.
InterVoice Communications PR, Inc.	Additional Interested Parties from the Commonwealth's List of Creditors	Not a client. Parent and related entities are former clients.
United States Geological Survey	Additional Interested Parties from the Commonwealth's List of Creditors	Not a client. Entities related to parent are current clients.
US Army Corps of Engineers	Additional Interested Parties from the Commonwealth's List of Creditors	Not a client. Entities related to parent are current clients.
US Bank Global Corporate Trust Services	Additional Interested Parties from the Commonwealth's List of Creditors	Not a client. Parent is a former client. Related entities are current clients.